

**UNITED STATES BANKRUPTCY COURT
DISTRICT OF NEW JERSEY**

Caption in Compliance with D.N.J. LBR 9004-1(b)

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SPECIAL COUNSEL TO DEBTOR

In re:

LTL MANAGEMENT LLC,¹

Debtor.

Chapter 11

Case No.: 21-30589 (MBK)

Judge: Michael B. Kaplan

Hearing Date and Time:
September 14, 2022 at 10:00 a.m.

**SUPPLEMENTAL CERTIFICATION OF LINC ROGERS
IN SUPPORT OF SECOND INTERIM FEE APPLICATION OF BLAKE, CASSELS &
GRAYDON LLP FOR ALLOWANCE OF FEES AND REIMBURSEMENT OF
EXPENSES AND APPLICABLE TAXES INCURRED AS SPECIAL COUNSEL TO THE
DEBTOR FOR THE PERIOD FROM FEBRUARY 1, 2022 THROUGH MAY 31, 2022**

¹ The last four digits of the Debtor's taxpayer identification number are 6622. The Debtor's address is 501 George Street, New Brunswick, New Jersey 08933.

I, Linc Rogers, being of full age, certify as follows:

1. Pursuant to the Order dated January 28, 2022 (the “Retention Order”), the Court authorized the retention of Blake, Cassels & Graydon LLP (“Blakes”) as special Canadian counsel to LTL Management LLC (the “Debtor”) in the Chapter 11 Case.
2. In accordance with the *Order Establishing Procedures for Interim Compensation and Reimbursement of Retained Professionals* [Docket 761] dated December 9, 2021 and the *Order Appointing an Independent Fee Examiner and Establishing Procedures* [Dkt. 1922] dated March 31, 2022 (together, the “Interim Compensation Order”), Blakes has served and filed monthly fee applications up to May 31, 2022 and has served and filed its First Interim Fee Application for the period from October 14, 2021 through to January 31, 2022 [Dkt. 1777] and its Second Interim Fee Application for the period February 1, 2022 through May 31, 2022 [Dkt. 2600] (“Second Interim Fee Application”). By *Order Allowing Interim Compensation for Services Rendered and Reimbursement of Expenses of the Retained Professionals for the Period from October 14, 2021 through January 31, 2022* dated June 15, 2022 [Dkt. 2507], Blakes’ fees were allowed in the amount of CAD \$335,797.90 and Blakes’ expenses and applicable taxes were allowed in the amount of CAD \$48,007.14. In its Second Interim Fee Application, Blakes is seeking allowance of compensation in the amount of CAD \$207,415.49 and reimbursement of actual and necessary expenses in the amount of CAD \$640.00 and applicable taxes in the amount of CAD \$26,964.02 for the period from February 1, 2022 through May 31, 2022.
3. Blakes’ invoices to the Debtor to date have included an amount owing for the Canadian harmonized sales taxes (“HST”). However, Blakes’ has recently determined that an exemption from HST for certain legal services applies to the Debtor. As a result, HST is not applicable to the Debtor.
4. Blakes’ Second Interim Fee Application is therefore revised to seek allowance of compensation in the amount of CAD \$207,415.49 and reimbursement of actual and necessary expenses in the amount of CAD \$640.00 only. Blakes is NOT seeking reimbursement of any taxes.
5. Attached as Exhibit A is a schedule setting out the HST amounts included in all Blakes’ invoices rendered to the Debtor to date, and noting the HST remitted to date.
6. As reflected in the attached schedule, a credit, in the amount of CAD \$62,614.29 will be provided to the Debtor for the HST already remitted. LTL has instructed Blakes to apply such credit against future invoices.

I certify under penalty of perjury that the above information is true.

Date: July 14, 2022

/s/ Linc Rogers

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EXHIBIT A - List of Invoices and HST Amounts Previously Charged to LTL, as at May 31, 2022

All amounts are CAD

HST Included in Invoices to LTL:	\$	67,272.44
Credit to LTL for HST remitted to date:	\$	62,614.29

Matter No.	Invoice No.	Period Ending	HST Previously Charged to LTL (100%/33.33%)	HST Portion of Payments
<i>Payment - April 8, 2022</i>				
1	2297645	15-Dec-21	\$ 20,778.33	\$ 20,778.33
2	2297643	15-Dec-21	\$ 257.40	\$ 257.40
3 ¹	2298880	15-Dec-21	\$ 2,612.13	\$ 2,612.13
8	2297642	15-Dec-21	\$ 3,593.69	\$ 3,593.69
<i>Payment - April 8, 2022</i>				
1	2297644	31-Dec-21	\$ 4,395.14	\$ 4,395.14
2	2298591	31-Dec-21	\$ 2,458.66	\$ 2,458.66
3	2298590	31-Dec-21	\$ 306.16	\$ 306.16
8	2298592	31-Dec-21	\$ 378.91	\$ 378.91
1	2299470	31-Jan-22	\$ 1,273.05	\$ 1,273.05
2	2299471	31-Jan-22	\$ 4,212.30	\$ 4,212.30
8	2299297	31-Jan-22	\$ 42.65	\$ 42.65
<i>Payment - April 21, 2022</i>				
1	2301969	28-Feb-22	\$ 10,589.58	\$ 10,589.58
2	2301948	28-Feb-22	\$ 1,001.17	\$ 1,001.17
<i>Payment - June 3, 2022</i>				
1	2308297	31-Mar-22	\$ 5,527.51	\$ 5,527.51
2	2308298	31-Mar-22	\$ 1,785.19	\$ 1,785.19
<i>Payment - June 28, 2022</i>				
1	2313878	30-Apr-22	\$ 3,033.52	\$ 3,033.52
2	2313880	30-Apr-22	\$ 368.90	\$ 368.90
1	2317643	31-May-22	\$ 3,115.57	
2	2317644	31-May-22	\$ 1,527.24	
3	2317645	31-May-22	\$ 15.34	
Totals:			\$ 67,272.44	\$ 62,614.29

¹ LTL pays only 33.33% share of Invoices rendered for matter 3.